

IRS News Release

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IRS Expedites Charity Applications, Urges Use of Existing Charities

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WASHINGTON — The Internal Revenue Service will provide an expedited review and approval process for new organizations seeking tax-exempt status in order to provide relief for victims of Hurricane Katrina. However, the agency encourages people to use existing organizations currently working on immediate aid efforts.

New organizations should apply for tax-exempt status by filing IRS Form 1023, available at www.irs.gov, and write at the top of the form "Disaster Relief, Hurricane Katrina." The IRS will give such applications expedited attention to ensure they meet legal requirements.

"We want to make sure we do all we can to help new charitable organizations get up and running so they can begin providing the assistance the victims of this terrible disaster so desperately need," said IRS Commissioner Mark W. Everson. "Just as we did after September 11, 2001, we will put these applications at the head of the queue and turn them around promptly."

Use of existing charitable organizations is encouraged because such organizations, including churches, are frequently able to administer relief programs more efficiently than newly formed organizations, because they already have fund-raising and distribution infrastructures in place.

The web site of the Federal Emergency Management Agency (FEMA) and the U.S. Government's main Web portal, www.FirstGov.gov, offer lists of organizations that provide support to victims of Hurricane Katrina.

However, the IRS anticipates new charities will form to address the numerous and more specific needs of the disaster victims. The IRS will continually update its on-line search feature that allows taxpayers to determine if a charity has IRS-approved tax-exempt status.

In addition to Form 1023 for applying for recognition for tax exemption, the IRS also offers Publication 3833, *Disaster Relief: Providing Assistance Through Charitable Organizations*, which provides guidance on the application process. This publication is also available on the IRS web site.